IN THE HIGH COURT OF JUDICATURE OF BOMBAY

CIVIL APPELLATE JURISDICTION

CIVIL REVISION APPLICATION NO.222 OF 2006

The Municipal Corporation of City of Pune .. Petitioner

versus

Smt.Kanwal Kaur Jaswant Singh .. Respondent

...

Mr.R.M. Pethe i/b R.G. Ketkar for the petitioner

CORAM : D.G. KARNIK, J

DATED : 14th December 2006

P.C.:

1. Heard counsel for the revision applicant.

2. In this revision application, the petitioner challenges the judgement in appeal rendered by the District Judge, Pune confirming the decision of the Small Causes court, Pune regarding the rateable value.

3. The respondent purchased the plot in question in the year 1989 and gave a notice of purchase to the petitioner municipal corporation in 1995. Thereafter the petitioner sought to revise the rateable value of the plot, by calculating the market value of the plot at

Rs.411/- per sq.ft. It imposed the property tax on the basis that the market value of the plot was Rs.44,24,004/-. The respondent challenged the rateable value and the property tax by filing municipal appeal. The Small Causes Court held that the rateable value of the property was not properly fixed. He came to the conclusion that the market value of the plot on the date of purchase was Rs.3,22,900/- and on that basis fixed the rateable value at Rs.16,145/-.

4. The order of the Small Causes Court was challenged by the petitioner by filing an appeal in the District Court. The appellate court held that petitioner had not adduced any evidence to show that the market value of the plot was Rs.411/- per sq.feet i.e. Rs.44,24,004/-. This is a finding of fact recorded by the District Court. The trial court held that the market value of the plot was Rs.3,22,900/- and the said finding is confirmed by the District Court. In the absence of any perversity, this finding of fact cannot be questioned in exercise of a revisional jurisdiction u/s.115 of the Code of Civil Procedure.

5. For these reasons, the revision application is dismissed.

(D.G. KARNIK, J)